

State of Illinois PROPERTY TAX APPEAL BOARD

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Minutes of the Property Tax Appeal Board Meeting Held on June 14, 2016 Des Plaines, Illinois

1. Roll Call: Chairman Mauro Glorioso; Jim Bilotta; Robert J. Steffen, and Kevin Freeman, via conference call.

Staff: Louis G. Apostol, JD, CAE, Executive Director & General Counsel;

Steve Waggoner, Chief Administrative Law Judge with PTAB IT staff

David Suarez (CIO) and David Egan – via conference call,

Dianne Lerman, Recording Secretary.

Guests: James W. Chipman, Donald T. Rubin, Attorneys, Rubin & Associates, LLC;

Michael Griffin, Attorney;

Michael Cabonargi, Commissioner and staff from the Cook County Board of

Review.

Mr. Glorioso convened the meeting at 10:14 a.m.

Mr. Bilotta moved to allow Mr. Freeman to participate in the meeting via conference call.

Mr. Steffen seconded the Motion and it carried 3-0.

2. Approval of Board Minutes from the May 10, 2016 Meeting:

Mr. Steffen moved to approve the Board Minutes of May 10, 2016 as presented.

Mr. Bilotta seconded the Motion and it carried 4-0.

3. Adoption or Amendments to the Agenda:

Mr. Steffen moved to amend the order of the Agenda to allow Item 5. Discussion of Motions, Item nn. (with Motion filed) to move to the front of the Agenda as item 3-a. followed by 3-b. Cook County Board of Review's On-line Filing Presentation. Mr. Bilotta seconded the Motion and it carried 4-0.

3.- a. Discussion of Motions:

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nn. C.U.S.D. #5: #15-00333-C-2 (McLean)
C.U.S.D. #5: #15-00334-C-3 (McLean)
C.U.S.D. #5: #15-00335-C-3 (McLean)
C.U.S.D. #5: #15-00336-C-3 (McLean)
C.U.S.D. #5: #15-00337-C-2 (McLean)
C.U.S.D. #5: #15-00338-C-2 (McLean)
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Mr. Glorioso moved to not dismiss the appeals listed above and grant a final 60-day extension. Mr. Freeman seconded the Motion and it carried 4-0.

3.- b. Presentation, Cook County Board of Review.

Mr. Apostol and the PTAB Board welcomed Cook County Board of Review Commissioner, Michael Cabonargi & BOR Staff, who shared their experience with the BOR's On-Line filing process. The Board thanked the Commissioner for his outstanding presentation and answering several questions regarding the On-Line filing process.

4. Executive Director's Report

Mr. Apostol reviewed the agency's operations update and the status of the FY16 Budget. He again reported negotiations with AFSCME are still ongoing and does not expect a resolution before the end of June. He again stated this will have a negative impact on PTAB's operations, but management is working to address all issues related to funding.

Mr. Apostol reminded the Board that Kelly McAuliffe joined the Des Plaines office clerical staff on May 16th. He stated Kelly is going through the training period but appears to be doing very well at this time. He again reminded the Board that recruitment of replacement ALJ staff is still on hold due to current bargaining unit issues. He further stated PTAB continues to utilize 75-day staff in an effort to reduce the backlog of appeals.

Mr. Apostol stated the House Appropriations Committee has not, as yet, set a date for PTAB's FY17 budget hearings, but expects to be called sometime in June. He reported PTAB's FY17 budget request will not include a funding increase over FY16 due to management's review, revision and streamlining current operations and procedures.

Mr. Apostol once again thanked Cook County Board of Review Commissioner, Michael Cabonargi & BOR Staff, for sharing their experience with the BOR's On-Line filing process. Mr. Apostol stated he is also reviewing the Lake County Board of Review On-Line filing system and will share his experience with the Board of Directors.

Mr. Apostol reported all outstanding IT Projects are moving forward at this time. He stated he attended CMS IT's May 23rd and June 2nd conference call that included CMS staff: Alan Harding, Steven Gaffney & Gavin Doughty. He further stated all prospective PTAB IT projects must be reviewed and approved by CMS before implementation. He also stated both the PTAB IT and CMS IT staff will be working together to develop new systems.

Mr. Apostol reported SB 2593 that provides for the Electronic Transfer of Information was approved by both the Senate and House of Representatives on May 19th. The Bill now goes to the Governor for signature before implementation. As he stated at previous meetings, this Bill will save significant mailing and other administrative costs going forward.

Mr. Apostol reported he attended the Governor's Rapid Response program on June 9th in Chicago. This program is designed to assist Director's in efficiently managing operations and administrative operations with rapidly decreasing funding opportunities statewide.

Mr. Apostol reported PTAB continues to be current with all Governor's Office of Citizen Action inquiries and FOIA requests at this time.

Mr. Apostol reminded the Board the next meeting is scheduled for Tuesday, July 12th at 10:00 a.m., in Des Plaines.

Mr. Steffen moved to accept the Executive Director's Report. Mr. Bilotta seconded the Motion and it carried 3-0. Mr. Freeman left the Meeting.

5. Discussion of Motions

a. Adam Wirth: #14-03684-R-1 (Will)

Cassie & Sam Mathis: #14-03685-R-2 (Will)

Mr. Steffen moved to grant a final 30-day extension in each appeal listed above. Mr. seconded the Motion and it carried 3-0.

b. David Zerlin: #14-33327-R-1 (Cook – North Chicago)

Dunne: #14-33329-R-1 (Cook – Orland)

Amin Elayyan: #14-33331-R-1 (Cook – Orland) John Fagan: #14-33332-R-1 (Cook – Orland)

Grujic Corporation: #14-33334-C-1 (Cook – Orland) Gerheardt Gunther: #14-33335-R-1 (Cook – Orland) Beverly Holt: #14-33337-R-1 (Cook – Orland) Kastystis Latvys: #14-33339-R-1 (Cook – Orland) Aruna Malhotra: #14-33341-R-1 (Cook – Orland) Jivan Vachhani: #14-33342-R-1 (Cook – Oak Park) Peter Wasilkoff: #14-33343-R-1 (Cook – Orland) George Wiegel: #14-33345-R-1 (Cook – Orland) Marie Clark: #14-33347-R-1 (Cook – South Chicago) Su Ping Lu: #14-33349-C-1 (Cook – South Chicago) Tina Alemis: #14-33351-R-1 (Cook – Stickney) Barbara Green: #14-33353-C-1 (Cook – Thornton) Fred Hakimi: #14-33354-C-2 (Cook – Thornton) Yasmin Singh: #14-33421-C-1 (Cook – Bloom) Kathy Antolovic: #14-33422-R-1 (Cook – Niles) Silvia Arnautu: #14-33423-R-1 (Cook – Niles) Shaul Basa: #14-33424-R-1 (Cook – Niles) Gerald Brin: #14-33441-C-1 (Cook – Niles) Rashid Ghazi: #14-33442-R-1 (Cook – Niles) Jeff Goldberger: #14-33443-R-2 (Cook – Niles)

Mohammed A. Hussain: #14-33445-R-1 (Cook – Niles)

Rod Loren: #14-33446-R-1 (Cook – Niles) Ahmed Nadeem: #14-33447-R-1 (Cook – Niles)

Puljic: #14-33448-C-1 (Cook – Niles)
Darryl Pure: #14-33449-R-1 (Cook – Niles)
Scott Schoeller: #14-33450-I-1 (Cook – Niles)
Arturo Torres: #14-33451-R-1 (Cook – Niles)
Yadegar Varda: #14-33452-C-1 (Cook – Niles)
Waltrich, Reinwald: #14-33454-C-1 (Cook – Niles)
Andre: #14-33456-C-2 (Cook – North Chicago)

Edward Berger: #14033458-R-1 (Cook – North Chicago) Robert Lefko: #14-33460-R-2 (Cook – North Chicago) Les Teichner: #14-33463-C-1 (Cook – North Chicago)

Mr. Bilotta moved to grant a final 30-day extension for each Class 1 appeal and a final 60-day extension for each Class 2 appeals in each of the appeals listed above. Mr. Steffen seconded the Motion and it carried 3-0.

c. Jeff BV SFH, LLC: #15-22055-R-1 (Cook – Bremen)
Nizar Ali: #15-22057-R-1 (Cook – Maine)
Soheb Patel RPAR Investments, LLC: #15-22058-C-2 (Cook – Elk Grove)
Brian Lee Bayview Loan Servicing: #15-33067-I-1 (Cook – Bremen)
Larry Rosenbaum 1513 Greenleaf Street: #15-22072-C-1 (Cook – Evanston)

7-Eleven, Inc.: #15-22084-C-1 (Cook – Palos)

F & P Hospitality: 15-22309-C-2 (Cook – Elk Grove)

Cat Fish, LLC: 15-22310-C-1 (Cook – Maine)

Homestar Bank Trust #1665: #15-22311-C-1 (Cook – Bremen)

Marcia Specks: #15-22317-R-1 (Cook – Evanston) Cat Fish, LLC: #15-22320-C-1 (Cook – Maine)

Mr. Bilotta moved to grant a final 60-day extension in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 3-0.

d. Tom Koulouris: #15-20417-C-2 (Cook – Riverside)

Bijumon Kishakkekuttu: #15-20353-C-2 (Cook – Oak Park) Level 3 Communications: #15-20449-C-1 (Cook – Calumet)

Mr. Bilotta moved to grant a final 60-day extension in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 3-0.

e. HCD Properties LLC: #15-00654-C-1 (Peoria)

Mr. Bilotta moved to grant a final 60-day extension in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 3-0.

f. James Gilchrist: #15-21357-R-1 (Cook – Oak Park)

Luis Alvarez: #15-21358-C-1 (Cook – Berwyn) David Walsh: #15-21360-C-1 (Cook – Calumet)

Mr. Mr. Bilotta moved to grant a final 60-day extension in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 3-0.

g. James Dean LLC Series C: #15-21440-C-1 (Cook – Berwyn)

Rudy Martinello: #15-21441-C-1 (Cook – River Forest)

Al Overton: #15-21445-C-1 (Cook – Berwyn)

Mr. Mr. Bilotta moved to grant a final 60-day extension in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 3-0.

h. Matthew Surprenant: #15-00116-C-2 (Kankakee)

Mr. Steffen moved to grant the Kankakee County Board of Review a final 90-day extension. Mr. Glorioso seconded the Motion and it carried 3-0.

i. Armstrong World Industries: #15-00090-I-3 (Kankakee)

Kohl's Illinois, Inc.: #15-00093-C-3 (Kankakee) KT Care, LLC: #15-00109-C-3 (Kankakee) BT Care, LLC: #15-00110-C-3 (Kankakee)

Mr. Bilotta moved to grant the Kankakee County Board of Review a final 90-day extension in each of the appeals listed above. Mr. Steffen seconded the Motion and it carried 3-0.

j. Tim Anderson Eberhardt Village Inc.: #14-03455-C-3 (Moultrie)

Mr. Glorioso moved to grant a 30-day extension to the Moultrie County Board of Review. Mr. Steffen seconded the Motion and it carried 3-0.

k. Best Buy #207: #15-00296-C-3 (Peoria)

The Bon-Ton Stores, Inc.: #15-00396-C-3 (Peoria) J.C. Penney Company, Inc.: #15-00397-C-3 (Peoria)

Universal Pools: #15-00421-C-3 (Peoria) Shop'n Save: #15-00557-C-3 (Peoria)

BRE/ESA Portfolio, LLC: #15-00560-C-3 (Peoria) Petersen Health Care, Inc.: #15-00701-C-1 (Peoria)

Mr. Bilotta moved to grant the Peoria County Board of Review a final 90-day extension in each of the appeals listed above. Mr. Steffen seconded the Motion and it carried 3-0.

1. Wal-Mart Stores, Inc.: #15-00063-C-3 (Madison)

Mr. Bilotta moved to grant the Madison County Board of Review a final 60-day extension. Mr. Steffen seconded the Motion and it carried 3-0.

m. Kohl's Department Stores: #15-00409-C-3 (Madison)

Mr. Glorioso moved to grant the Madison County Board of Review a final 90-day extension. Mr. Steffen seconded the Motion and it carried 3-0.

n. Exelon Generation Company: #12-04331-I-3 (DeWitt) Exelon Generation Co., LLC: #13-03247-I-3 (DeWitt)

Mr. Steffen moved to grant the Dewitt County Board of Review a final 90-day extension in each of the appeals listed above. Mr. Steffen seconded the Motion and it carried 3-0.

o. Commonwealth Edison: #14-31944-I-2 (Cook – Bloom) Jane Sullivan: #14-33091-I-2 (Cook – Bloom)

Mr. Bilotta moved to a final 90-day extension grant to Intervenor, Bloom T.H.S.D. #206, in each of the appeals listed above. Mr. Steffen seconded the Motion and it carried 3-0.

p. The Bank of Edwardsville: #14-03571-C-2 (St. Clair)

Mr. Bilotta moved to grant a final 60-day extension to Intervenors, Central S.D. #104 and O'Fallon T.H.S.D. #203. Mr. Steffen seconded the Motion and it carried 3-0.

q. Bartlett Commercial, LLC: #14-32884-C-2 (Cook – Hanover)

Mr. Steffen moved to grant a final 45-day extension to Intervenor, Elgin S.D. U-46. Mr. Glorioso seconded the Motion and it carried 3-0.

r. Target Corporation: #14-26909-C-2 (Cook – Proviso)

Mr. Steffen moved to grant a final 30-day extension to Intervenor Veteran's Park District. Mr. Bilotta seconded the Motion and it carried 3-0.

s. Athanasios Nicolaou: #14-30371-C-2 (Cook – Proviso)

Mr. Steffen moved to grant a final 30-day extension to Intervenor, Village of Forest Park. Mr. Bilotta seconded the Motion and it carried 3-0.

t. Sears Store-Matteson #1921: #14-29268-C-2

Mr. Bilotta moved to grant a final 90-day extension to Intervenor, Rich T.H.S.D. #227. Mr. Glorioso seconded the Motion and it carried 3-0.

u. Sam George OFM, Inc.: #14-20833-C-2 (Cook – Bremen)

Mr. Bilotta moved to grant a final 90-day extension to Intervenor, Bremen C.H.S.D. #228. Mr. Glorioso seconded the Motion and it carried 3-0.

v. Marquardt S.D. #15: #14-03007-I-3 (DuPage)

Mr. Bilotta moved to grant a final 60-day extension to Intervenor/Owner, Windy Point Estates LLC. Mr. Glorioso seconded the Motion and it carried 3-0.

w. City Beverage Illinois, LLC: #14-31643-I-2 (Cook – Thornton) Christine Okelman: #14-33523-C-2 (Cook – Thornton)

Mr. Bilotta moved to grant a final 90-day extension to Intervenor, Hazel Crest S.D. #152.5. Mr. Glorioso seconded the Motion and it carried 3-0.

x. Armstrong World Industries: #14-01974-I-3 (Kankakee)

Mr. Bilotta moved to grant a final 90-day extension to Intervenors, City of Kankakee and Bradley S.D. #61. Mr. Glorioso seconded the Motion and it carried 3-0.

y. The Estate of Bernice Dorner: #14-23475-R-2 (Cook – New Trier)

Mr. Bilotta moved to grant a final 60-day extension to Intervenors, Avoca S.D. #37 and New Trier H.S.D. #203. Mr. Steffen seconded the Motion and it carried 3-0.

z. Medinah Country Club: #13-04025-C-3 (DuPage)

Mr. Bilotta moved to grant the Intervenors extension until 30-days after the DuPage Co BOR has certified the 2016 assessment of the property, consistent with the Stay Order granted. Mr. Steffen seconded the Motion and it carried 3-0.

aa. Garfield Condominium Association: #14-21268-R-3 (Cook – Oak Park)

Mr. Steffen moved to grant a final 60-day extension to Intervenor, Oak Park S.D. #97. Mr. Bilotta seconded the Motion and it carried 3-0.

- bb. Willow Hill Executive Center: #14-28540-C-3 (Cook Northfield)
 - 1) Mr. Steffen moved to grant a final 60-day extension to Intervenor New Trier T.H.S.D. #203. Mr. Bilotta seconded the Motion and it carried 3-0.
 - 2) Mr. Steffen moved to grant a final 60-day extension to Intervenor, Sunset Ridge S.D. #29. Mr. Bilotta seconded the Motion and it carried 3-0.
- cc. MP Real Estate, LLC: #14-28411-C-2 (Cook Wheeling)

Mr. Steffen moved to grant a final 60-day extension to Intervenor, River Trails S.D. #26. Mr. Bilotta seconded the Motion and it carried 3-0.

dd. Best Buy #311A: #14-23986-C-2 (Cook – Stickney)

Mr. Steffen moved to grant a final 60-day extension to Intervenor Reavis H.S.D. #220. Mr. Bilotta seconded the Motion and it carried 3-0.

ee. Geneva Nursing & Rehab Center: 14-02099-C-2 (Kane)

Mr. Bilotta moved to deny the Appellant's Motion to Reconsider. Mr. Steffen seconded the Motion and it carried 3-0.

ff. Liberty Plaza LLC: #14-28558-C-2 (Cook – Rich) Target Corporation: #14-29308-C-3 (Cook – Rich)

Mr. Bilotta moved to grant a final 30-day extension to Intervenor, Matteson Public Library in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 3-0.

gg. LTF USA Real Estate Comp. LLC: #14-30689-C-3 (Cook – Orland)
Target Corporation: #14-30939-C-3 (Cook – Orland)
A.J. Smith Federal Savings Bank: #14-30942-C-2 (Cook – Orland)

Mr. Bilotta moved to grant a final 90-day extension in each of the appeals listed above to Intervenors, Orland Park Public Library, Village of Orland Park, Orland Fire Protection Dist., C.H.S.D. #230, S.D. #135, and Kirby S.D. #140. Mr. Steffen seconded the Motion and it carried 3-0.

hh. Carbondale Hucks, LLC.: #15-00244-C-3 (Jackson)

Mr. Bilotta moved to (1) Deny the Jackson County Board of Review's request to dismiss and (2) Grant the Appellant a 30-day extension. Mr. Steffen seconded the Motion and it carried 3-0.

ii. Commonwealth Edison: #11-22978-I-2 (Cook – Stickney)

Mr. Bilotta moved to deny the Motion to Vacate Decision. Mr. Steffen seconded the Motion and it carried 3-0.

jj. Thomas Ulie: #14-03690-R-1 (Lake)

Mr. Bilotta moved to accept the appeal and notify the BOR based on the assertion that the Appellant did not receive the 2013 decision from the PTAB. Mr. Steffen seconded the Motion and it carried 3-0.

kk. Giselle Quilly-Sacrison: #13-33543-R-1 (Cook – Jefferson)

Mr. Bilotta moved to deny the Motion to Reconsider. Mr. Glorioso seconded the Motion and it carried 3-0.

ll. Landlubbers, LLC: #11-29349-R-1 (Cook – North Chicago) Garrett Cahill: #11-29497-R-1 (Cook – West Chicago)

Mr. Steffen moved to deny the Motion to Vacate. Mr. Glorioso seconded the Motion and it carried 3-0.

mm. Elizabeth Arends: #13-34837-R-1 (Cook – Lake).

Mr. Bilotta moved to reinstate the appeal granting 30-days to respond. Mr. Glorioso seconded the Motion and it carried 3-0.

nn. C.U.S.D. #5: #15-00333-C-2 (McLean) C.U.S.D. #5: #15-00334-C-3 (McLean) C.U.S.D. #5: #15-00335-C-3 (McLean) C.U.S.D. #5: #15-00336-C-3 (McLean) C.U.S.D. #5: #15-00337-C-2 (McLean) C.U.S.D. #5: #15-00338-C-2 (McLean)

Moved to Agenda Item 3-a.

oo. Three Step Holdings LLC: #12-30398-C-2 (Cook – Hanover)

Mr. Steffen moved to grant the Motion to Vacate Final Administrative Decision and grant a 60-day final extension. Mr. Bilotta seconded the Motion and it carried 3-0.

pp. Con-Way Freight, Inc.: #10-02185-I-3 Con-Way Freight, Inc.: #11-01387-I-3

Mr. Bilotta moved to deny the Application for Stay. Mr. Glorioso seconded the Motion and it carried 3-0.

6. Attachments

Decisions A-F and Z

As to Attachment A, Mr. Bilotta moved to approve Attachment A. Mr. Glorioso seconded the Motion and it carried 3-0.

As to Attachment B, Mr. Steffen moved to approve the attachment. Mr. Bilotta seconded the Motion and it carried 3-0.

As to Attachment C, Mr. Bilotta moved to approve the attachment. Mr. Steffen seconded the Motion and it carried 3-0.

As to Attachment D, Mr. Bilotta moved to approve the attachment. Mr. Steffen seconded the Motion and it carried 3-0.

As to Attachment E, Mr. Steffen moved to approve the attachment. Mr. Glorioso seconded the Motion and it carried 3-0.

As to Attachment F, Mr. Bilotta moved to approve the attachment. Mr. Glorioso seconded the Motion and it carried 3-0.

As to Attachment Z, Mr. Steffen moved to approve the attachment. Mr. Glorioso seconded the Motion and it carried 3-0.

7. Workload Report

Mr. Apostol presented and reviewed the Workload Report. As stated at other meetings, this report reflects open appeals at the beginning of the year, new appeals added during the year, appeals closed during the year and appeals pending at the end of the year. He reported ALJ staff continues to address the backlog of appeals pending before PTAB. He again stated that due to the budget impasse, PTAB will produce approximately 22,000 decisions in FY16. He reported, the final resolution of the FY16 budget and recruitment of additional staff, is essential to continuing the decision process. He again stated he is working with staff to review current systems in an effort to streamline the decision generating process.

8. Other Business

Mr. Apostol presented the Status of Older Downstate Appeals of open appeals from 2011. He stated many open appeals were on the June agenda with others related to bankruptcy and administrative travel issues. He further stated staff is working on resolving all outstanding issues.

The Board thanked Michael Bullock and Mr. Apostol for preparing and submitting the update on older appeals.

The Board also thanked Director Apostol, Steve Waggoner and Katherine Patti for expediting 22,000 decisions in a very difficult budget year with restrictions on state travel, purchases and other administrative constraints.

9. Adjournment

Mr. Steffen moved to adjourn the meeting at 12:55 p.m. Mr. Bilotta seconded the Motion and it carried 3-0.

Respectfully submitted,

Louis G. Apostol, JD, CAE Executive Director & General Counsel

LGA/dl